By: Bolton H.B. No. 3477

A BILL TO BE ENTITLED

1 AN ACT

- 2 relating to authorizing an emergency services district to impose an
- 3 ad valorem tax for the acquisition of land, equipment, or apparatus
- 4 or the construction of capital improvements.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Section 775.018(a), Health and Safety Code, is
- 7 amended to read as follows:
- 8 (a) On the granting of a petition, the commissioners court
- 9 shall order an election to confirm the district's creation and
- 10 authorize the imposition of the taxes provided and [a tax] not to
- 11 exceed the rates [rate] allowed by Section 48-e, Article III, Texas
- 12 Constitution. Any conditions negotiated under Section 775.014(h)
- 13 must be included on the ballot.
- 14 SECTION 2. Section 775.074, Health and Safety Code, is
- 15 amended by adding Subsection (a-1) to read as follows:
- 16 <u>(a-1)</u> In addition to the ad valorem tax authorized under
- 17 Subsection (a) and subject to Sections 775.018 and 775.0745, the
- 18 board shall annually impose an ad valorem tax on all real and
- 19 personal property in the district that is subject to district
- 20 taxation for the acquisition of land, equipment, or apparatus or
- 21 the construction of capital improvements. The board may use or
- 22 pledge the revenue from the tax for any related purpose, including
- 23 for the purposes provided by Subsections (b) and (c).
- SECTION 3. This Act takes effect January 1, 2010, but only

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- 1 if the constitutional amendment proposed by the 81st Legislature,
- 2 Regular Session, 2009, to authorize an emergency services district
- 3 to impose an ad valorem tax on property situated in the district not
- 4 to exceed five cents for the acquisition of land, equipment, or
- 5 apparatus or the construction of capital improvements, is approved
- 6 by the voters. If the proposed amendment is not approved by the
- 7 voters, this Act has no effect.